

Bergrivier Municipality

In - Year Report of Municipalities

Prepared in terms of the Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



Monthly Budget Statement November 2015

PART 1: IN-YEAR REPORT

- Section 1 - Mayor's Report
- Section 2 - Resolutions
- Section 3 - Executive Summary
- Section 4 - In-year budget statement tables

PART 2: SUPPORTING DOCUMENTATION

- Section 5 - Debtors' analysis
- Section 6 - Creditors' analysis
- Section 7 - Investment portfolio analysis
- Section 8 - Allocation and grant receipts and expenditure
- Section 9 - Councillor and board members allowances and Employee benefits
- Section 10 - Capital programme performance
- Section 11 - Municipal manager's quality certification

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1.1 In-Year Report - Monthly Budget

The formulation of all Directorates Strategic Plans with personnel, operational and capital budgets and draft top layer KPI's were convened. Each Portfolio Committee were also consulted in the development of the plans and the Planning is based on the Community Needs Analysis, Master Plans and Risks.

1.1.2 Financial problems or risks facing the municipality

No problems or risks are facing the municipality currently. The municipality shows a positive cash flow.

Section 2 - Resolutions

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation for November 2015.

Section 3 – Executive Summary

3.1 Introduction

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

3.2 Consolidated performance

The following table summarises the overall position on the capital and operating Budgets Year to date

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	251,749,000.00	253,638,872.00	117,239,632.94	114,409,672.02	2,829,960.92	2%
Total Expenditure	258,229,472.08	259,567,572.08	100,345,629.13	105,503,310.25	- 5,157,681.12	-5%
Total Capital Expenditure	69,200,050.00	73,141,278.00	13,271,268.47	28,833,354.17	- 15,562,085.70	-54%

3.2.1. Against annual budget (original approved and latest adjustments)

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 November 2015.

Revenue by Source (Table C4)

Description	2014/15	Budget Year 2015/16					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Revenue By Source							
Property rates	49,208	51,928	51,928	27,590	27,460	130	0%
Service charges - electricity revenue	78,569	89,576	89,576	36,278	37,523	(1,245)	-3%
Service charges - water revenue	22,460	24,230	24,230	8,331	9,273	(942)	-10%
Service charges - sanitation revenue	9,640	9,558	9,558	4,225	4,040	185	5%
Service charges - refuse revenue	16,213	15,948	15,948	6,945	6,726	219	3%
Rental of facilities and equipment	3,657	3,697	3,697	1,916	1,572	344	22%
Interest earned - external investments	3,233	2,250	2,250	1,388	1,093	295	27%
Interest earned - outstanding debtors	3,197	3,000	3,000	1,525	1,312	212	16%
Fines	5,709	4,107	4,107	413	1,234	(822)	-67%
Licences and permits	1,845	1,560	1,560	-	468	(468)	-100%
Agency services	2,014	2,041	2,041	833	833	(0)	0%
Transfers recognised - operational	65,510	40,517	42,331	26,065	21,497	4,568	21%
Other revenue	2,748	3,337	3,413	1,732	1,379	354	26%
Gains on disposal of PPE	(85)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	263,919	251,749	253,639	117,240	114,410	2,830	2%

The annual billing for rates charges takes place in July and is reflected in this report.

Operating expenditure by type (Table C4)

Description	2014/15	Budget Year 2015/16					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Expenditure By Type							
Employee related costs	86,531	97,727	97,727	41,383	38,842	2,541	7%
Remuneration of councillors	4,849	5,274	5,274	2,116	2,175	(58)	-3%
Debt impairment	6,246	3,823	3,823	1,593	1,593	(0)	0%
Depreciation & asset impairment	15,825	17,944	17,944	7,477	7,477	(0)	0%
Finance charges	11,631	10,893	10,893	864	3,497	(2,633)	-75%
Bulk purchases	61,596	72,292	72,292	26,877	32,651	(5,774)	-18%
Transfers and grants	4,742	3,331	3,331	1,439	1,648	(208)	-13%
Other expenditure	36,877	46,945	48,283	18,597	17,621	976	6%
Total Expenditure	228,296	258,229	259,568	100,346	105,503	(5,158)	-5%

Refer to Table C4 for further details on both revenue by source and expenditure by type.

Capital expenditure (Table C5)

Vote Description	2014/15	Budget Year 2015/16					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Multi-Year expenditure appropriation							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	387	550	550	-	229	(229)	-100%
Vote 3 - Corporate Services	-	-	-	-	-	-	
Vote 4 - Technical Services	22 456	43 701	47 643	10 769	18 209	(7 440)	-41%
Total Capital Multi-year expenditure	22 843	44 251	48 193	10 769	18 438	(7 669)	-42%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	92	84	84	3	35	(32)	-92%
Vote 2 - Finance	33	280	280	23	117	(94)	-81%
Vote 3 - Corporate Services	3 429	4 683	4 683	1 248	1 951	(703)	-36%
Vote 4 - Technical Services	9 092	19 901	19 901	1 229	8 292	(7 063)	-85%
Total Capital single-year expenditure	12 646	24 949	24 949	2 502	10 395	(7 893)	-76%
Total Capital Expenditure	35 489	69 200	73 141	13 271	28 833	(15 562)	-54%

Capital Expenditure:

The total capital expenditure as at 30 November 2015 amounts to R 13 271 million of the approved capital budget.

Refer to Table C5 for more detail.

3.2.2 Reports, tables, charts & explanations

Summary tables or charts are included under the section Other Supporting Documentation.

3.3 Material variances from SDBIP

There are no material variances between the year to date budget and the year to date actual.

3.4 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergvriev - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November							
Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.3%	11.2%	11.1%	0.9%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		14.8%	8.9%	8.4%	1.9%	8.9%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		32.0%	32.8%	32.3%	-11.9%	32.8%
Gearing	Long Term Borrowing/ Funds & Reserves		20.3%	548.6%	548.6%	0.0%	548.6%
Liquidity							
Current Ratio	Current assets/current liabilities	1	265.8%	232.9%	234.1%	-1108.1%	232.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		108.5%	93.9%	95.1%	-775.3%	93.9%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		26.0%	25.3%	25.1%	5.4%	25.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	10.5%				
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	8.9%				
Employee costs	Employee costs/Total Revenue - capital revenue		32.8%	38.8%	38.5%	35.3%	38.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.4%	11.5%	11.4%	0.7%	6.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year			4479.7%			
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services			31.8%			
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC013 Bergrivier - Table C1 Monthly Budget Statement Summary - M05 November									
Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	49,208	51,928	51,928	3,534	27,590	27,460	130	0%	51,928
Service charges	126,883	139,312	139,312	11,740	55,778	57,561	(1,783)	-3%	139,312
Investment revenue	3,233	2,250	2,250	128	1,388	1,093	295	27%	2,250
Transfers recognised - operational	65,510	40,517	42,331	12,492	26,065	21,497	4,568	21%	40,517
Other own revenue	19,086	17,742	17,818	1,367	6,419	6,799	(380)	-6%	17,742
Total Revenue (excluding capital transfers and contributions)	263,919	251,749	253,639	29,262	117,240	114,410	2,830	2%	251,749
Employee costs	86,531	97,727	97,727	11,881	41,383	38,842	2,541	7%	97,727
Remuneration of Councillors	4,849	5,274	5,274	424	2,116	2,175	(58)	-3%	5,274
Depreciation & asset impairment	15,825	17,944	17,944	1,495	7,477	7,477	(0)	-0%	17,944
Finance charges	11,631	10,893	10,893	164	864	3,497	(2,633)	-75%	10,893
Materials and bulk purchases	61,596	72,292	72,292	641	26,877	32,651	(5,774)	-18%	72,292
Transfers and grants	4,742	3,331	3,331	80	1,439	1,648	(208)	-13%	3,331
Other expenditure	43,123	50,768	52,107	5,716	20,190	19,214	976	5%	50,768
Total Expenditure	228,296	258,229	259,568	20,401	100,346	105,503	(5,158)	-5%	258,229
Surplus/(Deficit)	35,623	(6,480)	(5,929)	8,861	16,894	8,906	7,988	90%	(6,480)
Transfers recognised - capital	-	55,301	59,242	907	907	(16,590)	17,497	-105%	55,301
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	35,623	48,821	53,314	9,768	17,801	(7,684)	25,485	-332%	48,821
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	35,623	48,821	53,314	9,768	17,801	(7,684)	25,485	-332%	48,821
Capital expenditure & funds sources									
Capital expenditure	35,489	69,200	73,141	5,376	13,271	28,833	(15,562)	-54%	69,200
Capital transfers recognised	25,635	55,301	59,142	4,643	11,340	23,042	(11,702)	-51%	55,301
Public contributions & donations	-	-	100	-	-	-	-	-	-
Borrowing	5,252	6,130	6,130	32	252	2,554	(2,302)	-90%	6,130
Internally generated funds	4,602	7,769	7,769	701	1,680	3,237	(1,557)	-48%	7,769
Total sources of capital funds	35,489	69,200	73,141	5,376	13,271	28,833	(15,562)	-54%	69,200
Financial position									
Total current assets	118,409	105,742	106,294		20,466				105,742
Total non current assets	334,883	358,194	362,135		(2,888)				358,194
Total current liabilities	44,556	45,408	45,408		(1,847)				45,408
Total non current liabilities	144,428	128,196	128,196		1,610				128,196
Community wealth/Equity	264,308	290,333	294,826		17,816				290,333
Cash flows									
Net cash from (used) operating	53,116	30,927	35,420	6,888	18,068	14,758	(3,309)	-22%	30,927
Net cash from (used) investing	(34,604)	(29,899)	(33,840)	(2,286)	(4,392)	(14,100)	(9,709)	69%	(29,899)
Net cash from (used) financing	(3,884)	3,800	3,800	-	(177)	1,584	1,761	111%	3,800
Cash/cash equivalents at the month/year end	48,344	52,510	43,179	-	61,843	40,041	(21,802)	-54%	53,173
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	14,113	6,212	3,741	4,221	1,766	42,593	-	-	72,646
Creditors Age Analysis									
Total Creditors	153	-	-	-	-	-	-	-	153

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Subfunctions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

WC013 Bergvriev - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration		77,432	78,885	80,023	14,267	54,339	32,869	21,471	65%	78,885
Executive and council		15,278	18,408	18,671	10,155	22,938	7,670	15,268	199%	18,408
Budget and treasury office		60,860	59,164	59,964	4,085	31,113	24,652	6,462	26%	59,164
Corporate services		1,294	1,313	1,389	27	288	547	(259)	-47%	1,313
Community and public safety		24,724	54,329	54,329	2,384	4,298	22,637	(18,339)	-81%	54,329
Community and social services		6,564	6,243	6,243	1,756	1,908	2,601	(693)	-27%	6,243
Sport and recreation		4,883	5,359	5,359	477	1,961	2,233	(272)	-12%	5,359
Public safety		5,703	4,140	4,140	148	410	1,725	(1,315)	-76%	4,140
Housing		7,573	38,587	38,587	4	19	16,078	(16,059)	-100%	38,587
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5,396	5,928	5,928	736	2,157	2,470	(313)	-13%	5,928
Planning and development		932	1,102	1,102	223	520	459	61	13%	1,102
Road transport		4,464	4,826	4,826	513	1,637	2,011	(374)	-19%	4,826
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		156,367	167,908	172,401	12,782	57,352	69,962	(12,610)	-18%	167,908
Electricity		82,392	95,519	95,519	7,323	36,589	39,800	(3,210)	-8%	95,519
Water		37,546	39,030	40,680	3,175	9,400	16,262	(6,863)	-42%	39,030
Waste water management		15,939	12,515	15,358	835	4,229	5,215	(986)	-19%	12,515
Waste management		20,491	20,844	20,844	1,449	7,134	8,685	(1,551)	-18%	20,844
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	263,919	307,050	312,681	30,168	118,146	127,938	(9,791)	-8%	307,050
Expenditure - Standard										
Governance and administration		48,385	61,141	62,280	6,622	23,460	25,476	(2,016)	-8%	61,141
Executive and council		15,641	18,448	18,711	2,309	7,948	7,687	261	3%	18,448
Budget and treasury office		9,239	17,583	18,383	2,294	7,527	7,326	201	3%	17,583
Corporate services		23,504	25,110	25,186	2,019	7,985	10,463	(2,478)	-24%	25,110
Community and public safety		32,098	32,899	32,899	3,746	13,585	13,708	(123)	-1%	32,899
Community and social services		6,814	6,567	6,567	760	2,877	2,736	141	5%	6,567
Sport and recreation		10,772	13,232	13,232	1,628	5,706	5,513	193	4%	13,232
Public safety		11,485	11,606	11,606	1,207	4,468	4,836	(367)	-8%	11,606
Housing		3,028	1,494	1,494	151	533	623	(90)	-14%	1,494
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27,450	29,394	29,394	3,359	11,957	12,247	(290)	-2%	29,394
Planning and development		3,458	4,412	4,412	416	1,621	1,838	(218)	-12%	4,412
Road transport		23,992	24,982	24,982	2,942	10,337	10,409	(72)	-1%	24,982
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		120,364	134,795	134,795	6,674	51,344	56,165	(4,821)	-9%	134,795
Electricity		79,843	87,342	87,342	2,150	33,219	36,392	(3,173)	-9%	87,342
Water		16,180	19,075	19,075	1,514	6,442	7,948	(1,506)	-19%	19,075
Waste water management		6,964	10,219	10,219	1,248	4,502	4,258	244	6%	10,219
Waste management		17,377	18,160	18,160	1,761	7,180	7,567	(387)	-5%	18,160
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	228,296	258,229	259,368	20,401	100,346	107,596	(7,250)	-7%	258,229
Surplus/ (Deficit) for the year		35,623	48,821	53,314	9,768	17,801	20,342	(2,541)	-12%	48,821

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Municipal Manager, Finance, Community Services, Administration and Technical Services.

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		15,278	18,408	18,871	10,155	22,938	7,670	15,268	199.1%	18,408
Vote 2 - Finance		60,860	59,164	59,964	4,085	31,113	24,652	6,462	26.2%	59,164
Vote 3 - Corporate Services		20,351	18,849	18,925	2,612	5,202	7,854	(2,652)	-33.8%	18,849
Vote 4 - Technical Services		167,431	210,629	215,122	13,317	58,893	87,762	(28,869)	-32.9%	210,629
Total Revenue by Vote	2	263,919	307,050	312,881	30,168	118,146	127,938	(9,791)	-7.7%	307,050
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	18,448	18,911	2,309	7,948	7,687	261	3.4%	18,448
Vote 2 - Finance		-	17,583	18,383	2,294	7,527	7,326	201	2.7%	17,583
Vote 3 - Corporate Services		-	43,717	43,793	4,340	16,335	18,215	(1,881)	-10.3%	43,717
Vote 4 - Technical Services		-	178,481	178,481	11,458	68,536	74,367	(5,831)	-7.8%	178,481
Total Expenditure by Vote	2	-	258,229	259,568	20,401	100,346	107,596	(7,250)	-6.7%	258,229
Surplus/ (Deficit) for the year	2	263,919	48,821	53,314	9,768	17,801	20,342	(2,541)	-12.5%	48,821

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC013 Bergvriev - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		49,208	51,928	51,928	3,534	27,590	27,460	130	0%	51,928
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		78,569	89,576	89,576	7,240	36,278	37,523	(1,245)	-3%	89,576
Service charges - water revenue		22,460	24,230	24,230	2,277	8,331	9,273	(942)	-10%	24,230
Service charges - sanitation revenue		9,640	9,558	9,558	834	4,225	4,040	185	5%	9,558
Service charges - refuse revenue		16,213	15,948	15,948	1,390	6,945	6,726	219	3%	15,948
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3,657	3,697	3,697	425	1,916	1,572	344	22%	3,697
Interest earned - external investments		3,233	2,250	2,250	128	1,388	1,093	295	27%	2,250
Interest earned - outstanding debtors		3,197	3,000	3,000	306	1,525	1,312	212	16%	3,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines		5,709	4,107	4,107	149	413	1,234	(822)	-67%	4,107
Licences and permits		1,845	1,560	1,560	-	-	468	(468)	-100%	1,560
Agency services		2,014	2,041	2,041	126	833	833	(0)	0%	2,041
Transfers recognised - operational		65,510	40,517	42,331	12,492	26,065	21,497	4,568	21%	40,517
Other revenue		2,748	3,337	3,413	362	1,732	1,379	354	26%	3,337
Gains on disposal of PPE		(85)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		263,919	251,749	253,639	29,262	117,240	114,410	2,830	2%	251,749
Expenditure By Type										
Employee related costs		86,531	97,727	97,727	11,881	41,383	38,842	2,541	7%	97,727
Remuneration of councillors		4,849	5,274	5,274	424	2,116	2,175	(58)	-3%	5,274
Debt impairment		6,246	3,823	3,823	319	1,593	1,593	(0)	0%	3,823
Depreciation & asset impairment		15,825	17,944	17,944	1,495	7,477	7,477	(0)	0%	17,944
Finance charges		11,631	10,893	10,893	164	864	3,497	(2,633)	-75%	10,893
Bulk purchases		61,596	72,292	72,292	641	26,877	32,651	(5,774)	-18%	72,292
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		4,742	3,331	3,331	80	1,439	1,648	(208)	-13%	3,331
Other expenditure		36,877	46,945	48,283	5,398	18,597	17,621	976	6%	46,945
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		228,296	258,229	259,568	20,401	100,346	105,503	(5,158)	-5%	258,229
Surplus/(Deficit)										
		35,623	(6,480)	(5,929)	8,861	16,894	8,906	7,988	0	(6,480)
Transfers recognised - capital		-	55,301	59,242	907	907	(16,590)	17,497	(0)	55,301
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		35,623	48,821	53,314	9,768	17,801	(7,684)			48,821
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		35,623	48,821	53,314	9,768	17,801	(7,684)			48,821
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		35,623	48,821	53,314	9,768	17,801	(7,684)			48,821
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		35,623	48,821	53,314	9,768	17,801	(7,684)			48,821

The following tables reflect the percentage variance for revenue by source and expenditure by type, reasons for material deviations and the remedial action thereof.

Appendix A: Material variance explanations for revenue by source (refer Table C4)

Description	YearTD actual	YearTD budget	YTD variance	YTD variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				%		
Revenue By Source						
Property rates	27,590	27,460	130	0%	Immaterial Variance	
Service charges - electricity revenue	36,278	37,523	(1,245)	-3%	Immaterial Variance	The situation is monitored on a monthly basis
Service charges - water revenue	8,331	9,273	(942)	-10%	Immaterial Variance	The situation is monitored on a monthly basis
Service charges - sanitation revenue	4,225	4,040	185	5%	Immaterial Variance	
Service charges - refuse revenue	6,945	6,726	219	3%	Immaterial Variance	
Rental of facilities and equipment	1,916	1,572	344	22%	The variance is due to an increase in the usage of facilities	
Interest earned - external investments	1,388	1,093	295	27%	The over recovery is due to the higher than expected cash balances available	The situation is monitored on a monthly basis
Interest earned - outstanding debtors	1,525	1,312	212	16%	The variance are due to the increase in the outstanding debtors	
Fines	413	1,234	(822)	-67%	Journal entries still to be done	
Licences and permits	-	468	(468)	-100%	Journal entries still to be done	
Agency services	833	833	(0)	0%	Immaterial Variance	
Transfers recognised - operational	26,065	21,497	4,568	21%	Year to date budget not in line with actual receipts	
Other revenue	1,732	1,379	354	26%		
Expenditure By Type						
Employee related costs	41,383	38,842	2,541	7%	Immaterial Variance	
Remuneration of councillors	2,116	2,175	(58)	-3%	Immaterial Variance	
Debt impairment	1,593	1,593	(0)	0%	Immaterial Variance	
Depreciation & asset impairment	7,477	7,477	(0)	0%	Immaterial Variance	
Finance charges	864	3,497	(2,633)	-75%	Year to date budget not in line with actual payments	
Bulk purchases	26,877	32,651	(5,774)	-18%	Immaterial Variance	
Transfers and grants	1,439	1,648	(208)	-13%	Immaterial Variance	
Other expenditure	18,597	17,621	976	6%	Immaterial Variance	

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC013 Bergvriev - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M05 November										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		387	550	550	-	-	229	(229)	-100%	550
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		22,456	43,701	47,643	4,126	10,769	18,209	(7,440)	-41%	43,701
Total Capital Multi-year expenditure	4,7	22,843	44,251	48,193	4,126	10,769	18,438	(7,669)	-42%	44,251
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		92	84	84	-	3	35	(32)	-92%	84
Vote 2 - Finance		33	280	280	18	23	117	(94)	-81%	280
Vote 3 - Corporate Services		3,429	4,683	4,683	698	1,248	1,951	(703)	-36%	4,683
Vote 4 - Technical Services		9,092	19,901	19,901	534	1,229	8,292	(7,063)	-85%	19,901
Total Capital single-year expenditure	4	12,646	24,949	24,949	1,250	2,502	10,395	(7,893)	-76%	24,949
Total Capital Expenditure		35,489	69,200	73,141	5,376	13,271	28,833	(15,562)	-54%	69,200
Capital Expenditure - Standard Classification										
Governance and administration		1,564	3,143	3,143	667	1,151	1,310	(159)	-12%	3,143
Executive and council		111	84	84	-	3	35	(32)	-92%	84
Budget and treasury office		1,451	830	830	18	23	346	(323)	-93%	830
Corporate services		2	2,229	2,229	649	1,125	929	197	21%	2,229
Community and public safety		4,444	42,976	42,976	3,540	9,483	17,907	(8,424)	-47%	42,976
Community and social services		2,837	719	719	25	51	300	(249)	-83%	719
Sport and recreation		1,037	2,687	2,687	403	527	1,120	(593)	-53%	2,687
Public safety		570	1,020	1,020	22	26	425	(399)	-94%	1,020
Housing			38,550	38,550	3,090	8,880	16,063	(7,183)	-45%	38,550
Health			-	-	-	-	-	-	-	-
Economic and environmental services		9,560	4,430	4,430	49	495	1,846	(1,351)	-73%	4,430
Planning and development		42	50	50	-	-	21	(21)	-100%	50
Road transport		9,518	4,380	4,380	49	495	1,825	(1,330)	-73%	4,380
Environmental protection			-	-	-	-	-	-	-	-
Trading services		19,921	18,651	22,592	1,120	2,143	7,771	(5,628)	-72%	18,651
Electricity		4,143	5,690	5,690	21	36	2,371	(2,335)	-98%	5,690
Water		1,705	10,878	12,325	1,060	1,925	4,532	(2,607)	-58%	10,878
Waste water management		13,808	1,446	3,940	34	172	603	(431)	-72%	1,446
Waste management		266	637	637	6	10	265	(255)	-96%	637
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	35,489	69,200	73,141	5,376	13,271	28,833	(15,562)	-54%	69,200
Funded by:										
National Government		17,974	16,146	19,987	1,528	2,328	6,728	(4,400)	-65%	16,146
Provincial Government		6,678	39,155	39,155	3,114	9,012	16,315	(7,303)	-45%	39,155
District Municipality			-	-	-	-	-	-	-	-
Other transfers and grants		984	-	-	-	-	-	-	-	-
Transfers recognised - capital		25,635	55,301	59,142	4,643	11,340	23,042	(11,702)	-51%	55,301
Public contributions & donations	5			100						
Borrowing	6	5,252	6,130	6,130	32	252	2,554	(2,302)	-90%	6,130
Internally generated funds		4,602	7,769	7,769	701	1,680	3,237	(1,557)	-48%	7,769
Total Capital Funding		35,489	69,200	73,141	5,376	13,271	28,833	(15,562)	-54%	69,200

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M05 November						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		48,344	22,627	23,179	14,319	22,627
Call investment deposits			20,000	20,000		20,000
Consumer debtors		61,663	60,030	60,030	1,758	60,030
Other debtors		4,556	2,057	2,057	4,386	2,057
Current portion of long-term receivables		1,326	-	-		-
Inventory		2,521	1,028	1,028	3	1,028
Total current assets		118,409	105,742	106,294	20,466	105,742
Non current assets						
Long-term receivables		984	1,702	1,702	198	1,702
Investments			-	-		-
Investment property		12,869	13,729	13,729		13,729
Investments in Associate			-	-		-
Property, plant and equipment		319,555	339,124	343,065	(3,085)	339,124
Agricultural			-	-		-
Biological assets			-	-		-
Intangible assets		1,475	3,639	3,639		3,639
Other non-current assets			-	-		-
Total non current assets		334,883	358,194	362,135	(2,888)	358,194
TOTAL ASSETS		453,291	463,937	468,430	17,579	463,937
LIABILITIES						
Current liabilities						
Bank overdraft			-	-	-	-
Borrowing		3,924	-	-	-	-
Consumer deposits		2,873	2,965	2,965	107	2,965
Trade and other payables		29,416	36,352	36,352	(2,118)	36,352
Provisions		8,342	6,090	6,090	164	6,090
Total current liabilities		44,556	45,408	45,408	(1,847)	45,408
Non current liabilities						
Borrowing		51,167	58,747	58,747		58,747
Provisions		93,261	69,449	69,449	1,610	69,449
Total non current liabilities		144,428	128,196	128,196	1,610	128,196
TOTAL LIABILITIES		188,984	173,603	173,603	(237)	173,603
NET ASSETS	2	264,308	290,333	294,826	17,816	290,333
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		12,724	279,624	284,117	17,816	279,624
Reserves		251,584	10,709	10,709		10,709
TOTAL COMMUNITY WEALTH/EQUITY	2	264,308	290,333	294,826	17,816	290,333

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M05 November										
Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		46,430	51,928	51,928	4,176	23,928	21,637	2,292	11%	51,928
Service charges		124,843	137,568	137,568	10,979	61,391	57,320	4,070	7%	137,568
Other revenue		8,977	12,645	12,720	2,810	14,759	5,300	9,459	178%	12,645
Government - operating		38,361	40,517	41,780	9,124	28,069	17,408	10,661	61%	40,517
Government - capital		21,488	55,301	59,794	500	16,148	24,914	(8,766)	-35%	55,301
Interest		3,233	2,250	2,250	127	572	938	(365)	-39%	2,250
Dividends			-	-			-	-		-
Payments										
Suppliers and employees		(179,205)	(255,058)	(256,396)	(20,749)	(125,361)	(106,832)	18,529	-17%	(255,058)
Finance charges		(6,269)	(10,893)	(10,893)		-	(4,539)	(4,539)	100%	(10,893)
Transfers and Grants		(4,742)	(3,331)	(3,331)	(80)	(1,439)	(1,388)	51	-4%	(3,331)
NET CASH FROM/(USED) OPERATING ACTIVITIES		53,116	30,927	35,420	6,888	18,068	14,758	(3,309)	-22%	30,927
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			-	-			-	-		-
Decrease (increase) in non-current debtors			-	-			-	-		-
Decrease (increase) other non-current receivables			851	851			355	(355)	-100%	851
Decrease (increase) in non-current investments			-	-			-	-		-
Payments										
Capital assets		(34,604)	(30,750)	(34,691)	(2,286)	(4,392)	(14,455)	(10,063)	70%	(30,750)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(34,604)	(29,899)	(33,840)	(2,286)	(4,392)	(14,100)	(9,709)	69%	(29,899)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-			-	-		-
Borrowing long term/refinancing			6,130	6,130			2,554	(2,554)	-100%	6,130
Increase (decrease) in consumer deposits		194	136	136			57	(57)	-100%	136
Payments										
Repayment of borrowing		(4,078)	(2,465)	(2,465)		(177)	(1,027)	(850)	83%	(2,465)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,884)	3,800	3,800	-	(177)	1,584	1,761	111%	3,800
NET INCREASE/ (DECREASE) IN CASH HELD		14,628	4,829	5,381	4,602	13,499	2,242			4,829
Cash/cash equivalents at beginning:		33,716	47,681	37,799		48,344	37,799			48,344
Cash/cash equivalents at month/year end:		48,344	52,510	43,179		61,843	40,041			53,173

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November													
Description	NT Code	Budget Year 2015/16									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,439	1,045	432	351	293	5,050			9,610	5,694		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,649	1,414	488	356	279	3,522			10,709	4,157		
Receivables from Non-exchange Transactions - Property Rates	1400	3,433	1,556	709	2,486	458	6,647			15,290	9,592		
Receivables from Exchange Transactions - Waste Water Management	1500	918	577	347	301	267	5,077			7,488	5,646		
Receivables from Exchange Transactions - Waste Management	1600	1,577	919	523	444	392	7,098			10,954	7,935		
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	2	1	1	1	21			29	23		
Interest on Arrear Debt Accounts	1810	(8)	-	-	-	-	290			282	290		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-			-	-		
Other	1900	1,102	699	1,239	280	76	14,888			18,283	15,244		
Total By Income Source	2000	14,113	6,212	3,741	4,221	1,766	42,593			72,646	48,580		
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	130	235	199	554	71	812			2,002	1,437		
Commercial	2300	-	-	-	-	-	-			-	-		
Households	2400	13,982	5,977	3,542	3,666	1,695	41,782			70,644	47,143		
Other	2500	-	-	-	-	-	-			-	-		
Total By Customer Group	2800	14,113	6,212	3,741	4,221	1,766	42,593			72,646	48,580		

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergvriev - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November											
Description	NT Code	Budget Year 2015/16								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	153								153	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	153	-	-	-	-	-	-	-	153	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
NEDBANK		0		16/01/2016	31		5,253		5,284
Investec		0		15/01/2016	30		5,249		5,279
ABSA		0		15/01/2016	30		5,248		5,278
Standard Bank		0		15/01/2016	30		5,241		5,271
Municipality sub-total					122		20,991	-	21,113
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				122		20,991	-	21,113

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergvriev - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		31,660	35,069	35,621	9,124	23,630	14,842	8,788	59.2%	35,069
Local Government Equitable Share		27,489	30,454	30,454	8,803	21,581	12,689	8,892	70.1%	30,454
Finance Management		1,000	1,000	1,000		1,000	417	583	140.0%	1,000
Municipal Systems Improvement		334	300	300		300	125	175	140.0%	300
EPWP Incentive	3	1,147	1,070	1,070	321	749	446	303	68.0%	1,070
Municipal Infrastructure (MIG)		1,690	2,245	2,245			935	(935)	-100.0%	2,245
ACIP			562	562			230	(230)	-100.0%	-
Provincial Government:		8,533	5,448	6,711	-	3,989	2,796	1,527	54.6%	5,448
CDW - Operational Support Grant		35	36	36	-	36	15	21	140.0%	36
Library Services		5,025	1,325	1,325		643	552	91	16.5%	1,325
Maintenance of Proclaimed Roads		70	87	87			36	(36)	-100.0%	87
Financial Management Grant - Internal Audit	4		-	263			109	(109)	-100.0%	-
Mandela Memorialisation Support Grant			-	-			-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000	4,000		3,310	1,667	1,643	98.6%	4,000
Finance Management		820	-	800			333	-	-	-
Development of Sport and Recreation Facilities			-	-			-	-	-	-
Housing		1,982	-	-			-	-	-	-
Water Wastewater			-	-			-	-	-	-
Municipal Infrastructure Support Grant		600	-	-			-	-	-	-
Municipal Infrastructure (MIG)			-	-			-	-	-	-
Municipal Performance Management Grant			-	200			83	(83)	-100.0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	40,193	40,517	42,331	9,124	27,619	17,638	10,315	58.5%	40,517
Capital Transfers and Grants										
National Government:		15,224	16,046	19,987	500	7,040	8,328	(1,288)	-15.5%	16,046
Municipal Infrastructure (MIG)		12,074	11,956	11,956		3,950	4,982	(1,032)	-20.7%	11,956
Integrated National Electrification Programme (Municipal) Grant		2,100	3,000	3,000	500	2,000	1,250	750	60.0%	3,000
Municipal Systems Improvement		600	640	640		640	267	373	140.0%	640
Finance Management		450	450	450		450	188	263	140.0%	450
ACIP				3,941			1,642	(1,642)	-100.0%	-
Provincial Government:		4,349	39,155	39,155	-	10,058	16,315	(6,256)	-38.3%	39,155
Housing		3,520	38,550	38,550		10,058	16,063	(6,004)	-37.4%	38,550
Library Services		829	605	605			252	(252)	-100.0%	605
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		83	100	100	-	-	42	(42)	-100.0%	100
Cerebos		83	100	100			42	(42)	-100.0%	100
Total Capital Transfers and Grants	5	19,656	55,301	59,242	500	17,098	24,684	(7,586)	-30.7%	55,301
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	59,849	95,818	101,574	9,624	44,718	42,322	2,729	6.4%	95,818

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		31,660	35,069	35,621	3,723	14,898	14,842	750	5.1%	35,069
Local Government Equitable Share		27,489	30,454	30,454	2,538	12,689	12,689	-		30,454
Finance Management		1,000	1,000	1,000	52	553	417	136	32.7%	1,000
Municipal Systems Improvement		334	300	300	766	767	125	642	513.7%	300
EPWP Incentive		1,147	1,070	1,070	237	647	446	201	45.1%	1,070
Municipal Infrastructure (MIG)		1,690	2,245	2,245	130	242	935			2,245
ACIP			562	562			230	(230)	-100.0%	-
Provincial Government:		8,533	5,448	6,711	655	2,281	2,796	136	4.9%	5,448
CDW - Operational Support Grant		35	36	36	-	9	15	(6)	-41.0%	36
Library Services		5,025	1,325	1,325	283	923	552	371	67.2%	1,325
Maintenance of Proclaimed Roads		70	87	87			36	(36)	-100.0%	87
Financial Management Grant - Internal Audit				263			109	(109)	-100.0%	-
Mandela Memorialisation Support Grant										-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000	4,000	372	1,349	1,667			4,000
Finance Management		820		800			333			-
Development of Sport and Recreation Facilities										-
Housing		1,982								-
Water Wiltewater										-
Municipal Infrastructure Support Grant		600								-
Municipal Infrastructure (MIG)										-
Municipal Performance Management Grant				200			83	(83)	-100.0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		40,193	40,517	42,331	4,378	17,179	17,638	885	5.0%	40,517
Capital expenditure of Transfers and Grants										
National Government:		15,224	16,046	19,987	929	1,728	6,686	(4,770)	-71.3%	16,046
Municipal Infrastructure (MIG)		12,074	11,956	11,956	929	1,728	4,982	(3,253)	-65.3%	11,956
Integrated National Electrification Programme (Municipal) Grant		2,100	3,000	3,000			1,250	(1,250)	-100.0%	3,000
Municipal Systems Improvement		600	640	640			267	(267)	-100.0%	640
Finance Management		450	450	450			188			450
0										-
ACIP				3,941						-
Provincial Government:		4,349	39,155	39,155	3,114	9,012	16,315	(7,303)	-44.8%	39,155
Housing		3,520	38,550	38,550	3,090	8,880	16,063	(7,183)	-44.7%	38,550
Library Services		829	605	605	25	132	252			605
District Municipality:		-	-	-	-	-	-	-	-	-
0										-
Other grant providers:		-	100	100	-	-	42	(42)	-100.0%	100
Cerebos			100	100			42	(42)	-100.0%	100
Total capital expenditure of Transfers and Grants		19,573	55,301	59,242	4,043	10,740	23,042	(12,115)	-52.6%	55,301
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		59,766	95,818	101,574	8,421	27,919	40,680	(11,229)	-27.6%	95,818

Section 9 – Expenditure on councillor and board members allowances and employee Benefits

9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November											
Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1	A	B	C						D	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			3,648	3,648	286	1,428	1,520	(92)	-6%	3,648	
Pension and UIF Contributions			338	338	28	141	141	(0)	0%	338	
Medical Aid Contributions			32	32	3	14	13	1	8%	32	
Motor Vehicle Allowance			922	922	73	363	384	(21)	-6%	922	
Cellphone Allowance			334	334	23	106	139	(33)	-24%	334	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	11	40	-	40	#DIV/0!	-	
Sub Total - Councillors			-	5,274	5,274	422	2,092	2,198	(105)	-5%	5,274
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages			2,969	2,969	252	1,222	1,237	(15)	-1%	2,969	
Pension and UIF Contributions			542	542	46	228	226	3	1%	542	
Medical Aid Contributions			133	133	11	53	56	(3)	-5%	133	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			399	399	32	159	166	(7)	-4%	399	
Cellphone Allowance			-	-	-	-	-	-	-	-	
Housing Allowances			268	268	36	182	111	70	63%	268	
Other benefits and allowances			303	303	102	289	126	163	129%	303	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	4,613	4,613	478	2,132	1,922	210	11%	4,613
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			57,566	57,566	4,563	21,883	23,986	(2,103)	-9%	57,566	
Pension and UIF Contributions			10,566	10,566	654	3,710	4,403	(692)	-16%	10,566	
Medical Aid Contributions			5,300	5,300	425	2,119	2,208	(89)	-4%	5,300	
Overtime			3,287	3,287	271	1,376	1,370	6	0%	3,287	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			3,353	3,353	262	1,309	1,397	(88)	-6%	3,353	
Cellphone Allowance			-	-	1	4	-	4	#DIV/0!	-	
Housing Allowances			229	229	81	385	96	290	303%	229	
Other benefits and allowances			9,706	9,706	4,714	11,289	4,044	7,245	179%	9,706	
Payments in lieu of leave			529	529	-	-	220	(220)	-100%	529	
Long service awards			781	781	-	-	325	(325)	-100%	781	
Post-retirement benefit obligations	2		1,915	1,915	-	-	798	(798)	-100%	1,915	
Sub Total - Other Municipal Staff			-	93,233	93,233	10,960	42,076	38,847	3,229	8%	93,233
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL SALARY, ALLOWANCES & BENEFITS			-	103,120	103,120	11,860	46,300	42,967	3,333	8%	103,120
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	97,846	97,846	11,438	44,208	40,769	3,438	8%	97,846

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergvriev - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November									
Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		4,400		2	2	4,400	4,398	100.0%	0%
August		5,862		79	81	10,262	10,181	99.2%	0%
September		5,532		252	333	15,794	15,462	97.9%	0%
October		7,146		7,563	7,895	22,940	15,045	65.6%	11%
November		5,822		5,376	13,271	28,762	15,491	53.9%	19%
December		5,457				34,219	-		
January		4,076				38,295	-		
February		7,182				45,477	-		
March		6,758				52,236	-		
April		6,449				58,685	-		
May		5,541				64,226	-		
June		4,974				69,200	-		
Total Capital expenditure	-	69,200	-	13,271					

10.2 Supporting Table C13a

WC013 Bergervier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13,485	12,616	16,557	170	597	5,257	4,660	88.6%	12,616
Infrastructure - Road transport		914	1,290	1,290	70	395	538	142	26.4%	1,290
Roads, Pavements & Bridges		779	940	940	33	322	392	70	17.9%	940
Storm water		134	350	350	37	74	146	72	49.4%	350
Infrastructure - Electricity		2,292	2,290	2,290	-	-	954	954	100.0%	2,290
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,292	2,290	2,290	-	-	954	954	100.0%	2,290
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		8,007	7,561	9,009	100	180	3,151	2,970	94.3%	7,561
Dams & Reservoirs		1,006	7,096	7,096	-	-	2,957	2,957	100.0%	7,096
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		7,001	465	1,912	100	180	194	14	7.0%	465
Infrastructure - Sanitation		1,717	875	3,369	-	21	365	343	94.2%	875
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		1,717	875	3,369	-	21	365	343	94.2%	875
Infrastructure - Other		556	600	600	-	-	250	250	100.0%	600
Waste Management		556	600	600	-	-	250	250	100.0%	600
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		5,727	38,890	38,890	3,090	8,899	16,204	7,305	45.1%	38,890
Parks & gardens		48	50	50	-	8	21	13	61.9%	50
Sportsfields & stadia		49	50	50	-	-	21	21	100.0%	50
Swimming pools		-	40	40	-	11	17	5	31.8%	40
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		80	200	200	-	-	83	83	100.0%	200
Social rental housing		5,550	38,550	38,550	3,090	8,880	16,063	7,183	44.7%	38,550
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5,032	4,612	4,612	502	1,142	1,922	780	40.6%	4,612
General vehicles		2,062	570	570	13	108	238	130	54.6%	570
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		697	1,459	1,459	370	488	608	119	19.6%	1,459
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		1,206	803	803	60	419	335	(85)	-25.3%	803
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		1,067	1,780	1,780	58	127	742	615	82.9%	1,780
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		687	990	990	600	681	413	(268)	-65.0%	990
Computers - software & programming		687	990	990	600	681	413	(268)	-65.0%	990
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	24,930	57,108	61,049	4,361	11,319	23,795	12,476	52.4%	57,108

10.3 Supporting Table C13b

WC013 Bergrievier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		8,438	8,821	8,821	950	1,712	3,676	1,964	53.4%	8,821
Infrastructure - Road transport		1,843	2,490	2,490	-	22	1,038	1,016	97.9%	2,490
Roads, Pavements & Bridges		1,795	2,480	2,480	-	12	1,033	1,022	98.9%	2,480
Storm water		48	10	10	-	10	4	(6)	-137.5%	10
Infrastructure - Electricity		1,092	3,150	3,150	21	21	1,313	1,291	98.4%	3,150
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1,092	3,150	3,150	21	21	1,313	1,291	98.4%	3,150
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		5,503	3,181	3,181	929	1,669	1,326	(343)	-25.9%	3,181
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		5,503	3,181	3,181	929	1,669	1,326	(343)	-25.9%	3,181
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		1,035	2,008	2,008	16	87	837	750	89.6%	2,008
Parks & gardens		65	100	100	16	27	42	14	34.3%	100
Sportsfields & stadia		970	1,758	1,758	-	60	733	673	91.9%	1,758
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	150	150	-	-	63	63	100.0%	150
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		436	512	512	20	82	213	132	61.7%	512
General vehicles		120	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		12	25	25	-	-	10	10	100.0%	25
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		284	487	487	20	82	203	121	59.7%	487
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		20	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		650	750	750	29	72	313	240	76.9%	750
Computers - software & programming		650	750	750	29	72	313	240	76.9%	750
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	10,559	12,092	12,092	1,015	1,952	5,038	3,086	61.2%	12,092

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	1,482	1,482	85	354	(618)	(972)	157.4%	1,482
Infrastructure - Road transport		-	97	93	-	14	(40)	(55)	134.9%	97
Roads, Pavements & Bridges		-	97	87	-	14	(40)	(55)	134.9%	97
Storm water		-	-	6	-	-	-	-	-	-
Infrastructure - Electricity		-	835	835	63	164	(348)	(512)	147.2%	835
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	835	760	63	164	(348)	(512)	147.2%	835
Street Lighting		-	-	75	-	-	-	-	-	-
Infrastructure - Water		-	350	350	13	148	(146)	(294)	201.3%	350
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	350	350	13	148	(146)	(294)	201.3%	350
Infrastructure - Sanitation		-	200	200	9	28	(83)	(111)	133.7%	200
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	200	200	9	28	(83)	(111)	133.7%	200
Infrastructure - Other		-	-	4	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	4	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	4,567	4,567	338	1,181	(1,903)	(3,084)	162.1%	4,567
General vehicles		-	2,252	2,252	248	786	(938)	(1,724)	183.8%	2,252
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	705	705	36	235	(294)	(529)	179.9%	705
Computers - hardware/equipment		-	686	686	-	4	(286)	(289)	101.3%	686
Furniture and other office equipment		-	70	70	2	10	(29)	(39)	132.6%	70
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	854	854	53	147	(356)	(503)	141.3%	854
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		-	6,049	6,049	423	1,535	(2,520)	(4,055)	160.9%	6,049

Section 11 – Municipal manager’s quality certification

QUALITY CERTIFICATE

I, Adv H Linde, the municipal manager of Bergrivier Municipality, hereby certify that -

(mark as appropriate)

- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of November 2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv H Linde

Act Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

11 December 2015